

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 58228

**COLUMBIA CONSERVATION DISTRICT NO. 46**

Columbia County, Washington

January 1, 1992 Through December 31, 1994

Issue Date: May 23, 1997

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**COLUMBIA CONSERVATION DISTRICT NO. 46**  
**Columbia County, Washington**  
**January 1, 1992 Through December 31, 1994**

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**Independent Auditor's Report On Compliance With State  
Laws And Regulations**

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Chairman of the Board of Supervisors  
Columbia Conservation District No. 46  
Dayton, Washington

We have audited the financial statements, as listed in the table of contents, of Columbia Conservation District No. 46, Columbia County, Washington, as of and for the fiscal years ended December 31, 1994, 1993, and 1992, and have issued our report thereon dated June 2, 1995.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the district's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the district complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the board of supervisors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

June 2, 1995

**COLUMBIA CONSERVATION DISTRICT NO. 46**  
**Columbia County, Washington**  
**January 1, 1992 Through December 31, 1994**

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**Independent Auditor's Report On Financial Statements And Additional  
Information**

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Chairman of the Board of Supervisors  
Columbia Conservation District No. 46  
Dayton, Washington

We have audited the accompanying statements of Fund Resources and Uses Arising from Cash Transactions of Columbia Conservation District No. 46, Columbia County, Washington, for the fiscal years ended December 31, 1994, 1993, and 1992. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the district prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the recognized revenues and expenditures of Columbia Conservation District No. 46 for the fiscal years ended December 31, 1994, 1993, and 1992, on the cash basis of accounting described in Note 1.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of State and Federal Financial Assistance are presented for purposes of additional analysis and are not a required part of the financial statements. Such

information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

June 2, 1995